



Jennifer Sease  
Finance Director  
Office of Finance and Budget

## Monthly Finance Report – March, 2010

### To the Honorable Mayor and City Council:

The financial reports for the month of March are submitted herewith. The month of March is the end of the City's fiscal third quarter. The end of each fiscal quarter is historically a breaking point for monitoring an organization's financial results. In addition, now that the revised budget has been finalized and filed with the Polk County Auditor and the State of Iowa, the revised budget figures have been integrated into the March financial reports. The combination of these two factors makes the March reports an ideal time to review revenue and expenditure results and prepare for a final budget amendment, if necessary.

For a review of the City's revenue results through March, the *Major Operating Funds Detailed Revenue Summary* report provides an excellent snap shot. On page 1 of the report, the first revenues listed are for the general fund and the first revenue category is property taxes. Through March, actual property tax revenues are at 56.07% of the revised budget. This is directly related to the payment cycle for property taxes – one-half due in September and one-half due in March. Polk County remits property tax collections to the City the month after they have been collected, therefore, approximately only one-half of the property taxes levied have been received by the City through March.

The next revenue category in the general fund is non-property taxes. Through March, actual non-property tax revenues are at 74.83% of the revised budget. This is slightly less than the three-quarters mark or 75% primarily due to utility replacement tax collections. These taxes are not collected quarterly like hotel/motel taxes or cable franchise fees but instead are collected by the State on a schedule similar to property taxes, which they were meant to replace. Actual utility replacement taxes are at 50.01% of the revised budget due to this collection timing and are the cause of the overall non-property tax revenue total to be less than the 75% mark.

Licenses and permits are presented after non-property taxes. The actual revenues in the general fund for licenses and permits are at 73.92% of the revised budget. These revenues are below the 75% mark, but showed significant improvement in the month of March. Building permits increased from \$361,981 for February to \$444,344 for March an increase of \$82,363. It is likely that these revenues will continue to trend closely to the revised budget estimate.

The use of money and property revenues is at 69.56% of the revised budget. As has been discussed throughout the budget process investment earning continues to be unfavorable, but the timing of these revenues is not always uniform and is dependent on the timing of investment maturities. It is expected that this area will improve with spring parks and recreation rentals and investment maturities in May and June.

Service charge revenues, which start on the bottom of page 1 and finish on the top of page 2, are at 59.34% of the revised budget. The two largest individual revenue items in this category are ambulance charges, which are at 74.82% of budget, and recreation charges, which are at 77.05% of budget. The overall service charge revenues total is lower than the 75% level primarily due to the timing of the aquatic center service charges, swimming pool admissions and swimming pool passes, which are at 26.21% and 11.45%, respectively. Aquatic center service charge revenues will begin to increase in the next few months and should bring total service charge revenue near the revised budget estimate.

Overall, general fund revenues are at 59.44% of the revised budget. The actual versus budget percentage is most directly related to the timing of the property tax collections, which represent 71.63% of all general fund revenue. Following the April tax receipts from Polk County, the actual versus budget percentage should change substantially. Other property tax dependent funds also show similar results such as the tax increment financing fund with actual revenues at 59.31% of the revised budget, the police and fire retirement fund with actual revenues at 55.35% of the revised budget, and the debt service fund with actual revenues at 55.96% of the revised budget (page 3).

Another important fund to take note of is the road use tax fund on page 2. These revenues are collected monthly from the State and are currently at 78.60% of the revised budget. The solid waste fund, water fund, sewer fund and storm water fund are shown on page 3. These funds collect revenues on a daily basis from customers and all have actual revenues ranging from 68.10% to 75.68% of their revised budgets. Unless there are substantial changes in the operating environment of these funds, we should expect to see these revenues finish near their revised budget estimates. The revenue side of every fund is important to monitor in order to ensure that funds will be available to cover expenditures; however, the expenditure side of the budget is how the State monitors legal compliance.

According to Iowa law, the City's expenditures cannot exceed their appropriations in any of the mandated 'program' areas. Those areas are public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business type/enterprise. These program areas cut across funds and require greater review to estimate compliance. If it appears that expenditures could exceed appropriations in any one of these programs due to changes that have occurred since the revised budget was adopted, then another budget amendment will be required prior to year-end.

The best report in the monthly reports to review the current position of program expenditures is the *Major Operating Funds – Budget versus Actual* report. Although this report does not provide combined totals for each program area or for all funds, program areas are split out and totaled within each major fund. For instance, the public safety program's expenditures in the general fund are currently at 69% of the revised budget, which is within the 75% benchmark. Other funds that have public safety program expenditures include the police and fire retirement fund, the police seizure fund, and the police gift fund. The only other of the public safety funds on this report is the police and fire retirement fund which has actual expenditures at 71% of the revised budget. From these comparisons, it appears that the public safety program's expenditures are in-line with expectations. Despite this appearance, further detailed analysis is still required to ensure that there are not other trends or factors that may still cause this program to finish over budget.

Program expenditures and departmental activities are constantly moving targets. Fortunately, many of the expenditures and activities occur within a certain pattern; however, variances or one-time events can sometimes be quite large. Over the next few days, each of the City's program areas will be reviewed thoroughly to determine whether or not another budget amendment is required. The March reports are an ideal time to initiate a review for a final budget amendment. The revised budget figures are integrated into the reports and it is at the end of the City's fiscal third quarter. If any one of the program areas is at risk for exceeding its State certified budget total, an amendment will be initiated and must be completed prior to June 1.

Respectfully submitted,



Jennifer Sease,  
Finance Director

CITY OF ANKENY  
CASH AND INVESTMENT RECONCILIATION  
ALL FUNDS  
March 31, 2010

Total per Cash Balance Report	<u>\$ 43,354,981.25</u>
Investments	\$ 39,335,432.39
Checking Account Balance (per bank)	4,133,858.68
Deposits in Transit	23,360.51
Outstanding Checks	(153,695.33)
Petty Cash *	2,025.00
Estimated Tax Payment	<u>14,000.00</u>
Total	<u>\$ 43,354,981.25</u>

\* Petty Cash:

Aquatic Center	-
City Hall - Finance	200.00
City Hall - Front Desk	175.00
Hawkeye Concessions	-
Library	200.00
Otter Creek Golf Course	800.00
Parks and Recreation	250.00
Parks - Ankeny Unplugged	-
Planning & Building	100.00
Water Fund	300.00
	<u>\$ 2,025.00</u>

**City of Ankeny**  
**Cash Balance Summary**  
**March 31, 2010**

Fund	Budget Number	Cash Balance July 1, 2009	Revenues	Transfers In	Expenditures	Transfers Out	Cash Balance March 31, 2010
General Special Revenue:							
Fire Gift Trust	220	4,282.95	26,880.00	-	663.70	-	\$ 30,499.25
Hotel/Motel Tax	233	113,872.80	3,000.00	634,573.98	377,431.99	-	\$ 374,014.79
Hawkeye Park Player Fees	240	1,236.41	1,650.00	-	-	-	\$ 2,886.41
Police Gift	250	1,879.43	1,000.00	-	-	-	\$ 2,879.43
Road Use Tax	260	33,366.74	2,484,779.09	-	2,315,673.88	-	\$ 202,471.95
Police Seizure	270	125,708.33	22,086.19	-	7,021.98	-	\$ 140,772.54
Tax Increment Financing	280	432,268.22	2,942,750.08	-	176,135.35	-	\$ 3,198,882.95
Economic Development	284	8,778.33	25,682.09	-	276,281.04	-	\$ (241,820.62)
Police and Fire Retirement	290	622,794.64	406,156.71	-	415,581.77	-	\$ 613,369.58
Debt Service	300	2,103,786.04	3,895,463.72	-	2,128,790.91	-	\$ 3,870,458.85
Trust:							
Library Gift	430	288.66	20.00	-	-	-	\$ 308.66
Park Dedication	440	304,564.91	2,812.11	-	-	-	\$ 307,377.02
Sports Complex Foundation	445	25,287.70	20,710.00	-	462.03	25,000.00	\$ 20,535.67
Ankeny Garden Club	446	430.24	-	-	-	-	\$ 430.24
Recreation Activities	447	13,816.79	13,636.50	-	18,172.00	-	\$ 9,281.29
Dog Park Trust Fund	449	74,091.80	19,957.11	-	29,479.80	-	\$ 64,569.11
Arts Council	450	89,309.85	9.91	-	-	-	\$ 89,319.76
Keep Ankeny Beautiful	480	11,097.24	1,000.00	-	6,571.10	-	\$ 5,526.14
Civic Trust Fund	484	1,198,537.39	393.33	-	36.22	-	\$ 1,198,894.50
Wilshire Pension	494	82,904.27	36,620.77	-	750.93	-	\$ 118,774.11
Enterprise:							
Solid Waste	500	14,134.30	385,236.80	-	349,624.83	-	\$ 49,746.27
Utility Deposits	505	41,816.56	26,089.88	-	18,350.34	-	\$ 49,556.10
Water Operations	510	1,193,634.76	4,519,291.53	-	3,446,941.05	827,811.00	\$ 1,438,174.24
Water Improvement	520	1,161,600.00	-	56,250.00	-	-	\$ 1,217,850.00
Water Sinking	530	1,139,375.86	-	771,561.00	269,725.01	-	\$ 1,641,211.85
Sewer Operations	550	5,392,547.00	5,575,395.28	-	3,419,231.53	1,159,839.00	\$ 6,388,871.75
Sewer Improvement	560	1,145,518.12	-	211,500.00	666,886.82	-	\$ 690,131.30
Sewer Sinking	570	1,475,133.33	-	948,339.00	198,400.00	-	\$ 2,225,072.33
Storm Water	580	(132,098.48)	723,114.38	-	199,838.87	-	\$ 391,177.03
Golf Course	590	(931,518.03)	966,731.11	-	1,143,137.42	-	\$ (1,107,924.34)
Capital Project:							
Utility Fund Capital Projects	6**	7,235,113.53	4,204,161.75	-	7,981,638.36	-	\$ 3,457,636.92
Special Assessments	8**	1,117,047.76	41,357.00	-	-	-	\$ 1,158,404.76
Capital Projects	9**	23,100,149.24	1,594,057.02	20,000.00	16,640,865.31	-	\$ 8,073,340.95
Total Budgeted		<u>\$52,927,035.38</u>	<u>\$ 38,819,694.45</u>	<u>\$ 2,642,223.98</u>	<u>\$ 53,051,121.57</u>	<u>\$ 2,642,223.98</u>	<u>\$ 38,695,608.26</u>
Trust:							
Contractor's Bonds	460	\$ 89,416.70	\$ -	\$ -	\$ 31,900.00	\$ -	\$ 57,516.70
Ankeny Foundation	491	5,199.09	-	-	-	-	\$ 5,199.09
Internal Service:							
Revolving	710	65,261.39	598,448.97	-	587,556.16	-	\$ 76,152.20
Risk Management	720	183,239.58	1,024,401.76	-	747,692.37	-	\$ 459,948.97
Health Insurance	730	2,782,215.24	1,537,005.45	-	1,743,351.11	-	\$ 2,575,869.58
Economic Develop Revolving	780	1,010,139.54	-	-	-	-	\$ 1,010,139.54
Equipment Reserve	790	530,041.52	370,003.07	-	425,497.68	-	\$ 474,546.91
Total Unbudgeted		<u>\$ 4,665,513.06</u>	<u>\$ 3,529,859.25</u>	<u>\$ -</u>	<u>\$ 3,535,999.32</u>	<u>\$ -</u>	<u>\$ 4,659,372.99</u>
Total (1)		<u><u>\$ 57,592,548.44</u></u>	<u><u>\$ 42,349,553.70</u></u>	<u><u>\$ 2,642,223.98</u></u>	<u><u>\$ 56,587,120.89</u></u>	<u><u>\$ 2,642,223.98</u></u>	<u><u>\$ 43,354,981.25</u></u>

(1) Includes interfund transactions.

**City of Ankeny**  
**Capital Projects Cash Balance Summary**  
**March 31, 2010**

Fund	Budget Number	Cash Balance July 1, 2009		Transfers In		Transfers Out		Cash Balance March 31, 2010
		Revenues		Expenditures				
Utility Fund Capital Projects:								
Westside Landfill Closure	601	\$ (82,954.10)	\$ 4,182,409.11	\$ -	\$ 4,110,033.36	\$ -	\$ (10,578.35)	
Water Main Replacement	610	1,082,529.14	-	360,501.87	-	-	722,027.27	
Elevated Water Storage Facility	611	1,731,590.89	-	1,444,913.19	-	-	286,677.70	
ASR Facility No. 2	612	363,790.15	-	314,443.12	-	-	49,347.03	
SW Orlabor Water Main	614	1,102,000.00	-	-	-	-	1,102,000.00	
SW State Water Main Crossing	615	-	-	21,970.86	-	-	(21,970.86)	
SE Four Mile Water Main	616	514,458.07	-	281,447.94	-	-	233,010.13	
Sanitary Sewer Replacement	650	460,865.73	-	363,108.91	-	-	97,756.82	
Rock Creek Lateral Sewer	654	1,988,401.76	-	512,690.96	-	-	1,475,710.80	
N Interceptor Trunk Sewer	656	115,652.11	-	42,343.05	-	-	73,309.06	
Otter Creek Trunk Sewer Extension	657	538,643.24	-	400,633.49	-	-	138,009.75	
Storm Sewer Replacement	680	(97,852.18)	21,752.64	-	71,357.37	-	(147,456.91)	
Storm Water Management Studies	682	(482,011.28)	-	-	58,194.24	-	(540,205.52)	
Total Utility Fund Capital Projects		7,235,113.53	4,204,161.75	-	7,981,638.36	-	3,457,636.92	
Capital Project Funds:								
BAN/Bond Activity	900	\$ 6,190,831.22	\$ 110,453.92	\$ -	\$ 517,413.45	\$ -	\$ 5,783,871.69	
City Wide Facilities Study	910	31,735.36	-	172,106.33	-	-	(140,370.97)	
Four Mile Creek Basin Extension	912	237,945.06	-	12,691.26	-	-	225,253.80	
Pavement Preservation Program	915	150,000.00	-	3,255.18	-	-	146,744.82	
Annual Street Replacement Program	916	846,775.26	157,940.51	-	588,357.10	-	418,358.67	
Prairie Ridge Sports Complex	920	156,645.78	670.14	-	81,243.20	-	76,072.72	
Fire Station Expansion	921	334,742.01	-	-	84,044.55	-	250,697.46	
Fire Station #2	922	1,297,489.07	23,000.00	-	1,178,866.50	-	141,622.57	
Aquatic Center #2	924	83,578.17	-	-	5,125,698.44	-	(5,042,120.27)	
Prairie Ridge Complex Maint Addition	927	(71,671.68)	75.94	20,000.00	66,321.19	-	(117,916.93)	
Police Department Headquarter Building	929	1,252,422.55	177,278.00	-	361,912.08	-	1,067,788.47	
Public Facility Improvements	930	2,375.11	-	-	350.00	-	2,025.11	
Central Iowa Trail Loop	933	9,017.50	-	-	-	-	9,017.50	
Annual Sidewalks/Trails	936	239,981.08	-	-	76,661.52	-	163,319.56	
Water Shop Remodeling	939	(35,403.91)	-	-	-	-	(35,403.91)	
SW Magazine/SW Cherry	940	3,785,190.37	-	-	1,033,055.72	-	2,752,134.65	
East Side Rural Water Improvement	942	38,034.65	-	-	-	-	38,034.65	
Corporate Woods RR Overpass	943	500,000.00	-	-	123,861.10	-	376,138.90	
SE Orlabor Widening	947	1,536,590.62	564,914.40	-	1,271,414.67	-	830,090.35	
Asphalt Street Resurfacing	950	20,603.46	-	-	174,346.57	-	(153,743.11)	
E 1st/I-35 Interchange Improvements	951	(147,163.02)	-	-	647,865.10	-	(795,028.12)	
I-35 1st to 36th Widening	952	-	-	-	60,444.35	-	(60,444.35)	
NE 36th/I-35 Interchange Improvements	954	1,122,582.43	-	-	445,404.21	-	677,178.22	
NE 18th Street Bridge	955	78,811.19	-	-	1,576.00	-	77,235.19	
S Ankeny Blvd	957	69,556.74	-	-	57.00	-	69,499.74	
Department of Energy Projects	959	-	10,000.00	-	10,000.00	-	-	
NE 47th/Fourmile Creek Bridge	960	-	-	-	567.00	-	(567.00)	
Street Patching Program	963	243,390.79	-	-	190,395.60	-	52,995.19	
NW Weigel Drive Paving	964	(114,379.38)	-	-	1,524.00	-	(115,903.38)	
Traffic Signalization	965	190,084.90	216,200.83	-	72,608.34	-	333,677.39	
Ankeny Blvd Segment 2 & 3	966	(168,905.90)	-	-	70,877.78	-	(239,783.68)	
West 1st Street Extension	969	(4,017.99)	-	-	4,862.00	-	(8,879.99)	
Otter Creek Redevelopment	972	57,104.17	2,592.00	-	517,523.99	-	(457,827.82)	
Park Redevelopment	973	480,102.08	16,462.28	-	444,572.20	-	51,992.16	
Park Land Acquisition	974	142,097.00	-	-	8,887.82	-	133,209.18	
Sawgrass Park Development	976	33,048.94	-	-	41,087.20	-	(8,038.26)	
Prairie Trail Public Improvements	977	4,242,833.20	314,469.00	-	2,993,466.10	-	1,563,836.10	
Otter Creek & Renaissance Parks	978	208,887.18	-	-	220,719.84	-	(11,832.66)	
Fire Equipment	980	1,060.33	-	-	-	-	1,060.33	
Street/Sidewalk Oversizing	995	58,174.90	-	-	36,827.92	-	21,346.98	
Total Non Utility Fund Capital Projects		23,100,149.24	1,594,057.02	20,000.00	16,640,865.31	-	8,073,340.95	
Total Utility Fund and Non Utility Fund Capital Projects		\$ 30,335,262.77	\$ 5,798,218.77	\$ 20,000.00	\$ 24,622,503.67	\$ -	\$ 11,530,977.87	

**City of Ankeny**  
**Revenue Summary by Fund**  
**March 31, 2010**

Fund	Budget Number	2007-08 Actual	2008-09 Actual	2009-10 Budget	As of March 31, 2010	Variance	Percent (2)
General	100	\$ 16,648,788.46	\$ 17,448,061.69	\$ 18,303,633.00	\$ 10,879,652.09	\$ (7,423,980.91)	59.44%
Special Revenue:							
Fire Gift	220	252	4,031	26,550.00	26,880.00	330.00	101.24%
Hotel/Motel Tax	233	350.00	15,000.00	15,000.00	3,000.00	(12,000.00)	20.00%
Hawkeye Park Player Fees	240	1,132.44	7,136.54	7,010.00	1,650.00	(5,360.00)	23.54%
Police Gift	250	553.40	719.29	1,010.00	1,000.00	(10.00)	99.01%
Road Use Tax	260	3,098,009.76	3,000,270.23	3,161,463.00	2,484,779.09	(676,683.91)	78.60%
Police Seizure	270	35,884.74	20,830.88	23,200.00	22,086.19	(1,113.81)	95.20%
Tax Increment Financing	280	4,277,831.54	4,918,353.73	4,961,331.00	2,942,750.08	(2,018,580.92)	59.31%
Economic Development	284	421.37	5,185.61	25,000.00	25,682.09	682.09	102.73%
Police and Fire Retirement	290	654,249.22	700,531.61	733,839.00	406,156.71	(327,682.29)	55.35%
Debt Service	300	4,932,485.42	7,375,111.42	6,960,918.00	3,895,463.72	(3,065,454.28)	55.96%
Trust:							
Library Gift	430	3,156.44	404.82	500.00	20.00	(480.00)	4.00%
Park Dedication	440	10,507.62	8,513.55	3,800.00	2,812.11	(987.89)	74.00%
Sports Complex Foundation	445	190,324.58	48,230.17	30,100.00	20,710.00	(9,390.00)	68.80%
Ankeny Garden Club	446	1,009.96	252.28	500.00	-	(500.00)	0.00%
Recreation Activities	447	19,885.00	24,691.00	23,000.00	13,636.50	(9,363.50)	59.29%
Dog Park Trust Fund	449	-	18,711.80	15,050.00	19,957.11	4,907.11	132.61%
Arts Council	450	3,847.41	2,288.04	1,500.00	9.91	(1,490.09)	0.66%
Band Shell	470	1,000.00	-	-	-	-	-
Keep Ankeny Beautiful	480	1,606.76	7,069.41	7,020.00	1,000.00	(6,020.00)	14.25%
Civic Trust Fund	484	5,404,044.93	3,959,008.79	9,306,517.00	393.33	(9,306,123.67)	0.00%
Wilshire Pension Fund	494	14,430.85	9,215.65	34,050.00	36,620.77	2,570.77	107.55%
Enterprise:							
Solid Waste	500	465,949.41	549,541.05	512,574.00	385,236.80	(127,337.20)	75.16%
Utility Deposits	505	-	47,366.56	30,000.00	26,089.88	(3,910.12)	86.97%
Water Operations	510	5,962,372.70	5,423,006.09	6,636,042.00	4,519,291.53	(2,116,750.47)	68.10%
Water Improvement	520	-	-	-	-	-	-
Water Sinking	530	-	-	-	-	-	-
Sewer Operations	550	5,971,743.49	6,669,769.31	7,550,256.00	5,575,395.28	(1,974,860.72)	73.84%
Sewer Improvement	560	389,387.97	-	-	-	-	-
Sewer Sinking	570	895,831.51	-	-	-	-	-
Storm Water	580	6,269.00	3,850.60	955,476.00	723,114.38	(232,361.62)	75.68%
Golf Course	590	461,615.81	263,483.62	1,620,700.00	966,731.11	(653,968.89)	59.65%
Capital Project:							
Utility Fund Capital Projects	6**	1,704,215.97	9,309.51	-	4,204,161.75	4,204,161.75	
Special Assessments	8**	406,623.00	6,423.00	35,000.00	41,357.00	6,357.00	118.16%
Capital Projects	9**	<u>71,843,500.75</u>	<u>57,920,311.52</u>	<u>20,418,800.00</u>	<u>1,594,057.02</u>	<u>(18,824,742.98)</u>	<u>7.81%</u>
Total Budgeted Revenues		<u>\$ 123,407,281.42</u>	<u>\$ 108,466,678.81</u>	<u>\$ 81,399,839.00</u>	<u>\$ 38,819,694.45</u>	<u>\$ (42,580,144.55)</u>	<u>47.69%</u>
Trust:							
Contractor's Bonds	460	\$ 10,700.00	\$ 3,900.00	\$ -	\$ -	\$ -	0.00%
Ankeny Foundation	491	5,645.29	84.33	15.00	-	(15.00)	
Internal Service:							
Revolving	710	856,140.54	791,948.76	789,061.00	598,448.97	(190,612.03)	75.84%
Risk Management	720	743,894.66	959,448.98	990,000.00	1,024,401.76	34,401.76	103.47%
Health Insurance	730	2,389,107.61	1,998,834.34	2,115,500.00	1,537,005.45	(578,494.55)	72.65%
Economic Develop Revolving	780	867.12	9,272.42	3,500.00	-	(3,500.00)	0.00%
Equipment Reserve	790	<u>760,233.03</u>	<u>719,932.54</u>	<u>746,815.00</u>	<u>370,003.07</u>	<u>(376,811.93)</u>	<u>49.54%</u>
Total Unbudgeted Revenues		<u>\$ 4,766,588.25</u>	<u>\$ 4,483,421.37</u>	<u>\$ 4,644,891.00</u>	<u>\$ 3,529,859.25</u>	<u>\$ (1,115,031.75)</u>	<u>75.99%</u>
Total All Revenues (1)		<u><u>\$ 128,173,869.67</u></u>	<u><u>\$ 112,950,100.18</u></u>	<u><u>\$ 86,044,730.00</u></u>	<u><u>\$ 42,349,553.70</u></u>	<u><u>\$ (43,695,176.30)</u></u>	<u><u>49.22%</u></u>

(1) Includes interfund transactions.

(2) March is 75% of the fiscal year.

**City of Ankeny**  
**Expenditure Summary by Fund**  
**March 31, 2010**

Fund	Budget Number	2007-08 Actual	2008-09 Actual	2009-10 Budget	As of March 31, 2010	Variance	Percent (2)
General	100	\$ 15,815,633.17	\$ 16,759,588.80	\$ 18,706,733.00	\$ 12,963,429.33	\$ (5,743,303.67)	69.30%
Special Revenue:							
Fire Gift	220	-	-	17,000.00	663.70	(16,336.30)	3.90%
Hotel/Motel Tax	233	488,514.48	607,633.59	554,858.00	377,431.99	(177,426.01)	68.02%
Hawkeye Park Player Fees	240	-	15,122.83	1,000.00	-	(1,000.00)	0.00%
Police Gift	250	257.00	796.70	1,000.00	-	(1,000.00)	0.00%
Road Use Tax	260	3,477,228.07	3,071,928.45	3,100,914.00	2,315,673.88	(785,240.12)	74.68%
Police Seizure	270	32,817.66	73,008.26	68,091.00	7,021.98	(61,069.02)	10.31%
Tax Increment Financing	280	1,564,404.78	998,124.55	1,084,504.00	176,135.35	(908,368.65)	16.24%
Economic Development	284	362,682.44	365,650.00	401,698.00	276,281.04	(125,416.96)	68.78%
Police and Fire Retirement	290	692,422.16	552,737.45	587,779.00	415,581.77	(172,197.23)	70.70%
Debt Service	300	8,120,862.67	12,918,955.83	10,747,365.00	2,128,790.91	(8,618,574.09)	19.81%
Trust:							
Library Gift	430	-	7,000.00	-	-	-	
Park Dedication	440	-	-	-	-	-	
Sports Complex Foundation	445	297,766.04	14,661.79	11,500.00	462.03	(11,037.97)	4.02%
Ankeny Garden Club	446	1,082.00	-	500.00	-	(500.00)	0.00%
Recreation Activities	447	37,994.53	19,623.17	22,000.00	18,172.00	(3,828.00)	82.60%
Dog Park Trust Fund	449	-	-	60,000.00	29,479.80	(30,520.20)	49.13%
Arts Council	450	-	-	-	-	-	
Band Shell	470	-	-	-	-	-	
Keep Ankeny Beautiful	480	1,649.00	1,521.91	12,000.00	6,571.10	(5,428.90)	54.76%
Civic Trust Fund	484	92,715.72	3,244,403.81	250,000.00	36.22	(249,963.78)	0.01%
Wilshire Pension Fund	494	748.02	886.66	1,500.00	750.93	(749.07)	50.06%
Enterprise:							
Solid Waste	500	454,309.14	582,498.50	490,860.00	349,624.83	(141,235.17)	71.23%
Utility Deposits	505	-	5,550.00	25,000.00	18,350.34	(6,649.66)	73.40%
Water Operations	510	4,222,679.75	4,959,816.56	5,434,019.00	3,446,941.05	(1,987,077.95)	63.43%
Water Improvement	520	-	-	-	-	-	
Water Sinking	530	656,516.26	762,073.33	1,029,250.00	269,725.01	(759,524.99)	26.21%
Sewer Operations	550	4,338,503.13	3,598,765.27	5,673,478.00	3,419,231.53	(2,254,246.47)	60.27%
Sewer Improvement	560	711,882.00	761,555.04	-	666,886.82	666,886.82	
Sewer Sinking	570	902,933.80	880,776.93	1,369,951.00	198,400.00	(1,171,551.00)	14.48%
Storm Water	580	104,773.25	232,279.69	305,062.00	199,838.87	(105,223.13)	65.51%
Golf Course	590	781,658.29	790,092.96	1,694,534.00	1,143,137.42	(551,396.58)	67.46%
Capital Project:							
Utility Fund Capital Projects	6**	3,149,210.23	8,326,872.11	10,692,000.00	7,981,638.36	(2,710,361.64)	74.65%
Special Assessments	8**	131,305.00	-	-	-	-	
Capital Projects	9**	75,260,420.91	63,783,440.47	33,207,473.00	16,640,865.31	(16,566,607.69)	50.11%
Total Budgeted Expenditures		\$ 121,700,969.50	\$ 123,335,364.66	\$ 95,550,069.00	\$ 53,051,121.57	\$ (42,498,947.43)	55.52%
Trust:							
Contractor's Bonds	460	\$ 2,945.00	\$ 1,800.00	\$ 27,000.00	\$ 31,900.00	\$ 4,900.00	118.15%
Ankeny Foundation	491	243.57	125.00	300.00	-	(300.00)	0.00%
Internal Service:							
Revolving	710	876,210.62	754,302.88	777,548.00	587,558.16	(189,989.84)	75.57%
Risk Management	720	788,640.23	1,016,359.84	990,000.00	747,692.37	(242,307.63)	75.52%
Health Insurance	730	2,027,405.05	1,739,027.29	2,246,223.00	1,743,351.11	(502,871.89)	77.61%
Economic Develop Revolving	780	-	-	100,000.00	-	(100,000.00)	0.00%
Equipment Reserve	790	815,745.19	470,019.54	737,920.00	425,497.68	(312,422.32)	57.66%
Total Unbudgeted Expenditures		\$ 4,511,189.66	\$ 3,981,634.55	\$ 4,878,991.00	\$ 3,535,999.32	\$ (1,342,991.68)	72.47%
Total All Expenditures(1)		\$ 126,212,159.16	\$ 127,316,999.21	\$ 100,429,060.00	\$ 56,587,120.89	\$ (43,841,939.11)	56.35%

(1) Includes interfund transactions.

(2) March is 75% of the fiscal year.

**City of Ankeny**  
**Major Operating Funds**  
**Detailed Revenue Summary**  
**March 31, 2010**

	2007-08 Actual	2008-09 Actual	2009-10 Budget	As of March 31, 2010	Over (under) Budget	Percent (1)
<b>General Fund:</b>						
Property Tax:						
General Property Tax	\$ 10,308,666	\$ 11,879,206	\$ 12,833,647	\$ 7,196,212	\$ (5,637,435)	56.07%
Ag Land Tax	9,396	10,268	10,524	6,112	(4,412)	58.08%
Airport Authority Levy	224,512	244,775	267,167	149,504	(117,663)	55.96%
Subtotal	<u>\$ 10,542,574</u>	<u>\$ 12,134,249</u>	<u>\$ 13,111,338</u>	<u>\$ 7,351,828</u>	<u>\$ (5,759,510)</u>	56.07%
Non-Property Taxes:						
Hotel/Motel Tax	\$ 632,991	\$ 752,455	\$ 775,000	\$ 629,574	\$ (145,426)	81.24%
Mobile Home Tax	17,210	17,720	17,800	12,368	(5,432)	69.46%
Monies and Credits	-	-	-	-	-	-
Utility Replacement Tax	188,061	202,933	204,321	102,177	(102,144)	50.01%
Cable TV Franchise Tax	308,390	266,113	272,000	205,605	(66,395)	75.59%
Subtotal	<u>\$ 1,146,652</u>	<u>\$ 1,239,221</u>	<u>\$ 1,269,121</u>	<u>\$ 949,724</u>	<u>\$ (319,397)</u>	74.83%
Licenses and Permits:						
Miscellaneous Licenses:						
Licor Licenses	38,985	36,391	39,000	29,145	(9,855)	74.73%
Cigarette Permits	3,150	3,075	3,200	250	(2,950)	7.81%
Solicitor Licenses	285	625	600	740	140	123.33%
Amusement Licenses	416	100	100	-	(100)	0.00%
Miscellaneous Business Licenses	346	70	100	20	(80)	20.00%
Garbage Licenses	1,000	1,000	1,000	1,000	-	100.00%
Dog Licenses	5,886	7,358	7,500	7,805	305	104.06%
Code Enforcement Licenses & Permits:						
Alarm Permits	10,365	6,960	10,000	5,925	(4,075)	59.25%
Electrician License	653	-	-	-	-	-
Plumber License	9,573	740	-	-	-	-
Heating License	10,005	695	-	-	-	-
Building Permits	634,279	603,520	620,000	444,344	(175,656)	71.67%
Electrical Permits	58,863	48,579	50,000	46,916	(3,084)	93.83%
Heating Permits	51,629	31,264	45,000	34,062	(10,938)	75.69%
Plumbing Permits	47,982	36,689	40,000	32,231	(7,769)	80.58%
Driveway Permits	1,552	1,344	1,500	1,364	(136)	90.93%
Sidewalk Permits	756	650	1,000	690	(310)	69.00%
Moving/Demolition Permits	100	100	100	140	40	140.00%
Fence Permits/Miscellaneous	572	594	2,500	2,698	198	107.92%
Subtotal	<u>\$ 876,397</u>	<u>\$ 781,752</u>	<u>\$ 821,600</u>	<u>\$ 607,330</u>	<u>\$ (214,271)</u>	73.92%
Use of Money and Property:						
Interest	\$ 1,556,520	\$ 693,066	\$ 300,000	\$ 204,276	\$ (95,724)	68.09%
Pop Machine Commission	6,330	4,054	4,000	2,806	(1,194)	70.16%
Advertising	10,575	10,710	10,500	5,175	(5,325)	49.29%
Leases	32,756	33,394	34,000	30,858	(3,142)	90.76%
Lakeside Rental	28,180	27,902	28,000	19,844	(8,156)	70.87%
Park Shelter Rentals	5,658	6,055	7,400	3,640	(3,760)	49.19%
Sports Complex Rentals	7,558	10,318	10,000	8,600	(1,400)	86.00%
Aquatic Center Rentals	5,115	5,257	6,000	2,973	(3,027)	49.55%
Miscellaneous Rentals	45	-	-	-	-	-
Library Facility/Equipment Rentals	614	628	650	447	(203)	68.77%
Subtotal	<u>\$ 1,653,351</u>	<u>\$ 791,383</u>	<u>\$ 400,550</u>	<u>\$ 278,619</u>	<u>\$ (121,931)</u>	69.56%
Intergovernmental Revenue:						
Local:						
Fire Protection	\$ 153,191	\$ 213,060	\$ 200,000	\$ 113,226	\$ (86,774)	56.61%
School/Police Agreements	45,472	132,069	91,919	98,561	6,642	107.23%
County Library Contribution	178,965	132,176	114,418	85,815	(28,603)	75.00%
Other Local Contributions	30,132	9,435	11,000	14,044	3,044	127.68%
State:						
Library Open Access	-	14,704	6,647	12,778	6,131	192.24%
Other State Revenue	24,028	11,804	18,353	10,879	(7,474)	59.27%
GTSB Grant/911 Grant	3,100	-	-	1,550	1,550	-
Federal:						
Traffic Safety Grant	24,664	13,755	5,000	11,079	6,079	221.57%
Miscellaneous Grants	80,659	71,964	17,700	15,713	(1,987)	88.77%
Subtotal	<u>\$ 540,211</u>	<u>\$ 598,957</u>	<u>\$ 465,037</u>	<u>\$ 363,645</u>	<u>\$ (101,392)</u>	78.20%
Service Charges:						
Police and Fire:						
Insurance Reports	\$ 7,715	\$ 6,840	\$ 6,800	\$ 6,520	\$ (280)	95.89%
Fire/Ambulance Reports	740	1,352	500	610	110	122.00%
False Alarm Fees	5,500	5,550	5,000	2,050	(2,950)	41.00%
Ambulance Charges	625,654	594,158	675,000	505,048	(169,952)	74.82%
Fingerprinting	10,165	10,965	10,000	8,410	(1,590)	84.10%
Towing Surcharge	4,410	4,390	4,000	3,490	(510)	87.25%
Parks and Recreation:						
Swimming Pool Admissions	104,197	100,113	194,500	50,975	(143,525)	26.21%
Season Passes	107,150	114,365	264,000	30,223	(233,777)	11.45%
Special Population	21,331	29,774	22,000	9,696	(12,304)	44.07%
Special Programs	72,233	82,481	80,000	78,048	(1,952)	97.56%
Rec Programs - Tax Exempt	261,594	265,461	265,000	204,178	(60,822)	77.05%
Swimming Lessons	28,535	31,672	30,000	(28)	(30,028)	-0.09%

	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>As of March 31, 2010</b>	<b>Over (under) Budget</b>	<b>Percent (1)</b>
Sports Complex Preparation Fees	15,348	22,483	20,000	14,544	(5,456)	72.72%
Housing and Subdivision:						
Housing Code	4,164	3,228	3,000	3,658	658	121.93%
Site Plan Review	1,960	2,170	2,000	875	(1,125)	43.75%
Zoning	1,822	1,334	1,500	454	(1,046)	30.27%
Subdivision Filing Fees	470	230	500	185	(315)	37.00%
Board of Adjustment Fees	625	550	1,000	225	(775)	22.50%
Architect Review Board Fees	1,450	1,250	1,000	1,020	20	102.00%
Board of Examiner Fees	75	25	-	-	-	-
Miscellaneous Service Charges:						
Information Systems - Enterprise Funds	141,959	120,865	171,387	114,585	(56,802)	66.86%
Copy Charges	7,378	7,172	6,500	5,336	(1,164)	82.10%
Easements	28,986	-	7,300	7,360	60	100.82%
Miscellaneous Service Charges	4,867	3,450	2,500	4,908	2,408	196.34%
<b>Subtotal</b>	<b>\$ 1,468,328</b>	<b>\$ 1,409,879</b>	<b>\$ 1,773,487</b>	<b>\$ 1,052,371</b>	<b>\$ (721,116)</b>	<b>59.34%</b>
Other Revenues:						
Map Sales	\$ 171	\$ 115	\$ 100	\$ 78	\$ (22)	78.00%
Knox Box Sales	4,541	5,200	7,500	5,674	(1,826)	75.65%
Sales/Salvages	5,042	1,992	-	1,205	1,205	-
Concessions	55,186	68,089	97,500	40,502	(56,998)	41.54%
Contributions-Private Sources	9,425	3,187	4,000	-	(4,000)	0.00%
Program Sponsorships	12,260	17,503	16,500	6,500	(10,000)	39.39%
Refunds/Rebates	26,241	8,833	20,500	8,701	(11,799)	42.44%
Prairie Ridge Maint Reimb	118,658	199,285	150,000	71,458	(78,542)	47.64%
Roadway Signage Reimb	33,913	3,320	3,000	-	(3,000)	0.00%
Recreation Ticket Reimb	6,313	6,135	9,500	7,627	(1,873)	80.28%
Police OT Reimb	17,016	16,052	18,200	18,065	(135)	99.26%
Court Fines	49,375	41,857	50,000	52,617	2,617	105.23%
Library Fines	37,938	36,563	42,000	31,192	(10,808)	74.27%
Construction Contract Penalty	27,079	8,435	10,000	1,352	(8,648)	13.52%
Miscellaneous Library Revenues	8,778	8,026	15,700	6,059	(9,641)	38.59%
Miscellaneous Revenues	19,394	67,381	16,000	23,230	7,230	145.19%
Oversages/Shortages	(53)	638	2,000	1,876	(124)	93.78%
<b>Subtotal</b>	<b>\$ 431,275</b>	<b>\$ 492,611</b>	<b>\$ 462,500</b>	<b>\$ 276,135</b>	<b>\$ (186,365)</b>	<b>59.70%</b>
<b>Fund Total</b>	<b>\$ 16,648,788</b>	<b>\$ 17,448,082</b>	<b>\$ 18,303,633</b>	<b>\$ 10,879,652</b>	<b>\$ (7,423,981)</b>	<b>59.44%</b>
<b>Hotel/Motel Tax Fund</b>						
Non-property Taxes:						
Hotel/Motel Tax	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Revenue:						
Refunds/Reimbursements	350	15,000	15,000	\$ 3,000	(12,000)	20.00%
<b>Fund Total</b>	<b>\$ 350</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 3,000</b>	<b>\$ (12,000)</b>	<b>20.00%</b>
<b>Road Use Tax Fund:</b>						
Intergovernmental Revenue:						
Road Use Taxes	\$ 3,098,010	\$ 3,000,270	\$ 3,161,463	\$ 2,484,779	\$ (676,684)	78.60%
<b>Tax Increment Financing Fund:</b>						
Property Tax:						
TIF District Urban Renewal I	\$ 2,578,359	\$ 3,454,025	\$ 3,731,316	\$ 2,219,740	\$ (1,511,576)	59.49%
TIF District Urban Renewal II	1,631,294	1,271,144	1,182,278	653,065	(529,213)	55.24%
TIF District Metro North II	43,567	132,866	47,737	24,286	(23,451)	50.88%
TIF District Urban Renewal III	24,612	60,319	-	45,659	45,659	-
Intergovernmental Revenue:						
Grants	-	-	-	-	-	-
Refunds	-	-	-	-	-	-
Other Revenue:						
Other Sales	-	-	-	-	-	-
<b>Fund Total</b>	<b>\$ 4,277,832</b>	<b>\$ 4,918,354</b>	<b>\$ 4,961,331</b>	<b>\$ 2,942,750</b>	<b>\$ (2,018,581)</b>	<b>59.31%</b>
<b>Economic Development</b>						
Other Revenue:						
Refunds/Reimbursements/Rebates	\$ 421	\$ 5,186	\$ 25,000	\$ 25,682	\$ 682	102.73%
<b>Police and Fire Retirement Fund:</b>						
Property Tax:						
General Property Tax	\$ 615,383	\$ 670,923	\$ 714,271	\$ 399,847	\$ (314,425)	55.98%
Non-property Taxes:						
Mobile Home Tax	1,005	983	900	674	(226)	74.84%
Utility Replacement Tax	10,987	11,227	11,268	5,560	(5,708)	49.35%
Use of Money and Property:						
Interest	26,873	17,400	7,400	76	(7,324)	1.03%
<b>Fund Total</b>	<b>\$ 654,248</b>	<b>\$ 700,532</b>	<b>\$ 733,839</b>	<b>\$ 406,157</b>	<b>\$ (327,682)</b>	<b>55.35%</b>
<b>Debt Service Fund:</b>						
Property Tax:						
General Property Tax	\$ 4,845,986	\$ 5,022,784	\$ 6,853,419	\$ 3,840,478	\$ (3,012,941)	56.04%
Non-property Taxes:						
Mobile Home Tax	7,251	6,739	8,000	5,884	(2,116)	73.55%
Utility Replacement Tax	79,249	76,829	99,499	49,101	(50,398)	49.35%

	2007-08 Actual	2008-09 Actual	2009-10 Budget	As of March 31, 2010	Over (under) Budget	Percent (1)
<b>Use of Money and Property:</b>						
Bond Proceeds		2,268,359				
<b>Other Revenue:</b>						
Refunds		400				
<b>Fund Total</b>	<b>\$ 4,932,466</b>	<b>\$ 7,375,111</b>	<b>\$ 6,960,918</b>	<b>\$ 3,895,464</b>	<b>\$ (3,065,454)</b>	<b>55.96%</b>
<b>Solid Waste Fund:</b>						
Service Charges:						
Federal Operating Grants	\$ 770	\$ -	\$ -	\$ -	\$ -	
Recycling fees	462,505	464,821	495,000	373,083	(121,917)	75.37%
Service Charges	2,675	2,794	-	2,507	2,507	
Other Local Contributions	-	81,926	17,574	9,647	(7,927)	54.90%
<b>Fund Total</b>	<b>\$ 465,950</b>	<b>\$ 549,541</b>	<b>\$ 512,574</b>	<b>\$ 385,237</b>	<b>\$ (127,337)</b>	<b>75.16%</b>
<b>Water Fund:</b>						
Sales Tax Refunds	\$ 281,332	\$ -	\$ -	\$ -	\$ -	
Refunds	161,358	1,601	-	3,421	3,421	
Sales Tax	-	272,680	290,000	230,304	(59,696)	79.42%
Cell Tower Lease	51,444	51,624	50,000	42,552	(7,448)	85.10%
Sales/Salvage	421	-	500	-	(500)	0.00%
Illegal Water Usage	1,200	950	1,500	560	(940)	37.33%
Outside Billing	1,495	907	1,500	1,916	416	127.71%
Water Sales	3,922,428	3,642,374	4,729,112	3,073,857	(1,655,255)	65.00%
Hook up Fees	122,330	124,728	130,000	52,136	(77,864)	40.10%
Meter Sales	121,745	100,110	120,000	77,110	(42,890)	64.26%
Temporary Water Sales	36,300	29,400	35,000	32,100	(2,900)	91.71%
Water Availability	1,077,120	1,117,610	1,188,430	933,215	(255,215)	78.53%
Service Charges	51,034	41,398	50,000	38,251	(11,749)	76.50%
Unapplied Credits	-	24,491	-	(7,314)	(7,314)	
Legal/Settlements/Damages	-	35	-	-	-	
Interest	136,348	30,173	40,000	41,109	1,109	102.77%
Overages/Shortages	-	1	-	-	-	
Miscellaneous	945	2,161	-	76	76	
<b>Fund Total</b>	<b>\$ 5,965,500</b>	<b>\$ 5,440,242</b>	<b>\$ 6,636,042</b>	<b>\$ 4,519,292</b>	<b>\$ (2,116,750)</b>	<b>68.10%</b>
<b>Sewer Fund:</b>						
Refunds	\$ 23,122	\$ 9,860	\$ 10,000	\$ 13,382	\$ 3,382	133.82%
Sales Tax	62,462	85,627	105,000	75,448	(29,552)	71.86%
Sales/Salvage	2,840	318	-	248	248	
Miscellaneous	10,875	-	-	602	602	
Water Disposal	2,678	5,976	2,000	2,699	699	134.94%
Industrial Pretreatment-Surcharge	43,610	35,194	30,000	19,426	(10,574)	64.75%
Industrial Discharge Permits	1,500	1,500	1,500	1,500	-	100.00%
Sewer Rental	3,642,594	4,039,652	4,809,192	3,397,847	(1,411,345)	70.65%
Hook up Fees	178,534	145,843	150,000	124,311	(25,689)	82.87%
Sewer Availability	1,950,398	2,251,776	2,379,564	1,888,038	(491,526)	79.34%
Mrs. Clarks	36,134	-	-	-	-	
Interest	74,539	30,286	28,000	20,734	(7,266)	74.05%
Legal Settlements/Damages	1,137	-	-	-	-	
Other Local Contributions	-	27,929	-	-	-	
<b>Fund Total</b>	<b>\$ 6,059,364</b>	<b>\$ 6,669,769</b>	<b>\$ 7,550,256</b>	<b>\$ 5,575,395</b>	<b>\$ (1,974,861)</b>	<b>73.84%</b>
<b>Storm Water Fund</b>						
Permits	\$ 6,269	\$ 3,851	\$ 3,500	\$ 2,825	\$ (675)	80.73%
Service Charges	-	-	951,976	720,289	(231,687)	75.66%
<b>Fund Total</b>	<b>\$ 6,269</b>	<b>\$ 3,851</b>	<b>\$ 955,476</b>	<b>\$ 723,114</b>	<b>\$ (232,362)</b>	<b>75.68%</b>
<b>Golf Course Fund:</b>						
Refunds	\$ 7,733	\$ 1,798	\$ -	\$ 4,309	\$ 4,309	
Rebates	988	125	-	41	41	
Commissions	7,356	1,500	4,000	3,354	(646)	83.85%
Misc Service Charge	-	-	30,000	12,375	(17,625)	41.25%
Gift Certificates	(3,284)	8,273	-	8,603	8,603	
Driving Range	21,068	16,211	80,000	38,921	(41,079)	48.65%
Trial Fees	-	59	200	99	(101)	49.50%
Overages (Shortages)	1,550	286	-	1,413	1,413	
Food and Beverage	40,016	19,856	260,000	126,875	(133,125)	48.80%
Clubhouse and Banquet Rental	710	14,380	35,000	31,435	(3,566)	89.81%
Beer Sales	50,495	23,760	200,000	105,396	(94,604)	52.70%
Tobacco Sales	159	-	-	-	-	
Other Sales	-	15,037	80,000	70,724	(9,276)	88.41%
Greens Fees	213,240	110,862	635,000	384,308	(250,692)	60.52%
Membership Fees	445	-	-	-	-	
Cart Rental	119,384	56,514	327,000	196,453	(130,547)	60.06%
Club Rental	807	467	2,500	1,433	(1,067)	57.32%
Salvage Sales	950	603	-	136	136	
Discounts	-	(8,344)	(70,000)	(43,519)	26,481	62.17%
Miscellaneous Revenue	-	2,097	-	21,785	21,785	
Other Reimbursement	-	-	37,000	2,590	(34,410)	7.00%
<b>Fund Total</b>	<b>\$ 461,617</b>	<b>\$ 263,484</b>	<b>\$ 1,620,700</b>	<b>\$ 966,731</b>	<b>\$ (653,969)</b>	<b>59.65%</b>
<b>Total - Major Operating Funds</b>	<b>\$ 42,570,835</b>	<b>\$ 46,389,401</b>	<b>\$ 51,436,232</b>	<b>\$ 32,807,253</b>	<b>\$ (18,628,979)</b>	<b>63.78%</b>

**City of Ankeny**  
**Major Operating Funds**  
**Budget versus Actual**  
**March 31, 2010**

	<b>Revenue</b>					<b>Expenditures</b>				
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>%</u>		<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>%</u>	
General Fund										
Public Safety:										
Police Administration	1111 \$ 4,500	\$ 4,453	\$ (47)	99%		\$ 640,869	\$ 423,651	\$ (217,218)	66%	
Police Operations	1112 69,500	82,106	12,606	118%		3,611,418	2,474,243	(1,137,175)	69%	
Police Support Services	1114 97,300	99,781	2,481	103%		1,269,099	891,730	(377,369)	70%	
Crossing Guards	1119 41,919	36,221	(5,698)	86%		83,838	54,940	(28,898)	66%	
Emergency Preparedness	1140 2,000	492	(1,508)	25%		120,013	101,052	(18,961)	84%	
Fire Support	1141 208,000	119,050	(88,950)	57%		566,878	415,953	(150,925)	73%	
Fire Suppression	1142 -	167	167	N/A		552,297	369,362	(182,935)	67%	
Ambulance & Rescue	1144 675,000	507,302	(167,698)	75%		2,068,987	1,436,127	(632,860)	69%	
Code Enforcement	1460 767,100	573,521	(193,579)	75%		625,776	447,275	(178,501)	71%	
Animal Control	2224 700	1,025	325	146%		27,400	10,441	(16,959)	38%	
Subtotal	\$ 1,866,019	\$ 1,424,119	\$ (441,900)	76%		\$ 9,566,575	\$ 6,624,773	\$ (2,941,802)	69%	
Health & Social Services:										
Mosquito Control	2223 \$ -	\$ -	\$ -	-	N/A	\$ 7,515	\$ (461)	\$ (7,976)	-6%	
Community Education	2334 -	-	-	-	N/A	-	-	-	N/A	
Public Relations	2335 1,000	1,081	81	108%		263,006	182,464	(80,542)	69%	
Special Populations	2448 23,000	10,696	(12,304)	47%		40,750	23,755	(16,995)	58%	
Subtotal	\$ 24,000	\$ 11,777	\$ (12,223)	49%		\$ 311,271	\$ 205,758	\$ (105,513)	66%	
Culture & Recreation:										
Library	2331 \$ 210,968	\$ 155,665	\$ (55,303)	74%		\$ 1,266,014	\$ 943,946	\$ (322,068)	75%	
Park Administration	2440 29,100	14,602	(14,498)	50%		420,996	299,967	(121,029)	71%	
Park Maintenance	2441 -	1,535	1,535	N/A		881,130	657,654	(223,476)	75%	
Recreation Programs	2442 373,000	296,709	(76,291)	80%		569,231	438,842	(130,389)	77%	
Community Center	2443 28,000	19,995	(8,005)	71%		55,520	37,512	(18,008)	68%	
Aquatic Center	2444 564,000	114,332	(449,668)	20%		459,641	199,189	(260,452)	43%	
Prairie Ridge Sports Complex	2445 200,700	115,788	(84,912)	58%		629,770	439,215	(190,555)	70%	
Hawkeye Concessions	2446 32,500	17,927	(14,573)	55%		20,941	9,421	(11,520)	45%	
Cemetery	3547 -	-	-	N/A		600	-	(600)	0%	
Subtotal	\$ 1,438,268	\$ 736,551	\$ (701,717)	51%		\$ 4,303,843	\$ 3,025,744	\$ (1,278,099)	70%	
Public Works:										
Street Lighting	1260 \$ -	\$ -	\$ -	-	N/A	\$ 542,500	\$ 351,629	\$ (190,871)	65%	
Public Transportation	3540 -	-	-	-	N/A	500	-	(500)	0%	
Airport Authority	3548 267,167	151,836	(115,331)	57%		274,659	137,330	(137,330)	50%	
Subtotal	\$ 267,167	\$ 151,836	\$ (115,331)	57%		\$ 817,659	\$ 488,959	\$ (328,700)	60%	
Community & Economic Development:										
Engineering	3545 13,000	1,352	(11,648)	10%		336,109	231,730	\$ (104,379)	69%	
Housing Authority	3648 -	-	-	N/A		24,523	24,523	-	100%	
Planning & Zoning	4887 6,600	3,393	(3,207)	51%		434,217	315,798	(118,419)	73%	
Planning & Building Admin	4888 -	1,207	1,207	N/A		277,794	188,164	(89,630)	68%	
Subtotal	\$ 19,600	\$ 5,952	\$ (13,648)	30%		\$ 1,072,643	\$ 760,214	\$ (312,429)	71%	
General Government:										
Legislative	4881 \$ 1,000	\$ 750	\$ (250)	75%		\$ 169,728	\$ 102,293	\$ (67,435)	60%	
Human Resources	4882 2,500	2,428	(72)	97%		228,838	163,499	(65,339)	71%	
Policy & Administration	4883 2,700	4,010	1,310	149%		764,465	577,431	(187,034)	76%	
City Clerk	4884 51,500	39,237	(12,263)	76%		359,245	248,992	(110,253)	69%	
Finance	4885 14,457,492	8,385,316	(6,072,176)	58%		361,870	264,772	(97,098)	73%	
Legal Services	4886 -	-	-	N/A		-	-	-	N/A	
Information Systems	4889 173,387	117,611	(55,776)	68%		685,546	458,342	(227,204)	67%	
City Hall Building	4891 -	65	65	N/A		65,050	42,653	(22,397)	66%	
Subtotal	\$ 14,688,579	\$ 8,549,417	\$ (6,139,162)	58%		\$ 2,634,742	\$ 1,857,982	\$ (776,760)	71%	
Total General Fund	\$ 18,303,633	\$ 10,879,652	\$ (7,423,981)	59%		\$ 18,706,733	\$ 12,963,429	\$ (5,743,304)	69%	

Hotel/Motel Tax Fund	Community and Economic Development	2233 \$ 15,000	\$ 3,000	\$ (12,000)	20%	\$ 554,858	\$ 377,432	\$ (177,426)	68%
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	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>%</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>%</u>
Road Use Tax Fund								
Public Works:								
Street Lighting	1260 \$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	
Roadway Administration	3261 3,161,463	\$ 2,484,779	\$ (676,684)	79%	\$ 725,749	\$ 502,647	\$ (223,102)	69%
Roadway Maintenance	3262 -	-	-	N/A	1,412,249	1,096,041	(316,208)	78%
Snow and Ice Control	3263 -	-	-	N/A	570,611	440,485	(130,126)	77%
Street Cleaning	3264 -	-	-	N/A	392,305	276,501	(115,804)	N/A
Traffic Safety	3265 -	-	-	N/A				70%
Total Road Use Tax Fund	\$ 3,161,463	\$ 2,484,779	\$ (676,684)	79%	\$ 3,100,914	\$ 2,315,674	\$ (785,240)	75%
Tax Increment Financing								
Community and Economic Development	4280 \$ 4,961,331	\$ 2,942,750	\$ (2,018,581)	59%	\$ 1,084,504	\$ 176,135	\$ (908,369)	16%
Economic Development								
Community and Economic Development	4284 \$ 25,000	\$ 25,682	\$ 682	103%	\$ 401,698	\$ 276,281	\$ (125,417)	69%
Police and Fire Retirement								
Public Safety:	4290 \$ 733,839	\$ 406,157	\$ (327,682)	55%	\$ 587,779	\$ 415,582	\$ (172,197)	71%
Debt Service								
Debt Service:	4300 \$ 6,960,918	\$ 3,895,464	\$ (3,065,454)	56%	\$ 10,747,365	\$ 2,128,791	\$ (8,618,574)	20%
Solid Waste								
Enterprise:	3500 \$ 512,574	\$ 385,237	\$ (127,337)	75%	\$ 490,860	\$ 349,625	\$ (141,235)	71%
Water								
Enterprise:								
Water Administration	3510 \$ 6,636,042	\$ 4,519,292	\$ (2,116,750)	68%	\$ 4,066,319	\$ 2,604,023	\$ (1,462,296)	64%
Water Maintenance	3512 -	-	-	N/A	1,367,700	842,918	(524,782)	62%
Water Improvement	3520 -	-	-	N/A	-	-	-	N/A
Water Sinking	3530 -	-	-	N/A	1,029,250	269,725	(759,525)	26%
Total Water Fund	\$ 6,636,042	\$ 4,519,292	\$ (2,116,750)	68%	\$ 6,463,269	\$ 3,716,666	\$ (2,746,603)	58%
Sewer								
Enterprise:								
Wastewater Administration	3550 \$ 7,550,256	\$ 5,575,395	\$ (1,974,861)	74%	\$ 4,210,861	\$ 2,523,081	\$ (1,687,780)	60%
Wastewater Operations	3552 -	-	-	N/A	1,462,617	896,151	(566,466)	61%
Sewer Improvement	3560 -	-	-	-	-	666,887	666,887	N/A
Sewer Sinking	3570 -	-	-	N/A	1,369,951	198,400	(1,171,551)	14%
Total Sewer Fund	\$ 7,550,256	\$ 5,575,395	\$ (1,974,861)	74%	\$ 7,043,429	\$ 4,284,518	\$ (2,758,911)	61%
Storm Water								
Enterprise:								
Storm Water Administration	3580 \$ 955,476	\$ 723,114	\$ (232,362)	76%	\$ 155,735	\$ 101,444	\$ (54,291)	65%
Street Cleaning	3584 -	-	-	N/A	149,327	98,395	(50,932)	66%
Total Storm Water Fund	\$ 955,476	\$ 723,114	\$ (232,362)	76%	\$ 305,062	\$ 199,839	\$ (105,223)	66%
Golf Course								
Enterprise:								
Golf Course Maintenance	2591 \$ -	\$ -	\$ -	N/A	\$ 616,383	\$ 396,562	\$ (219,821)	64%
Golf Course Club House	2592 1,095,700	\$ 672,169	\$ (423,531)	61%	540,012	421,623	(118,389)	78%
Golf Course Driving Range	2593 -	-	-	N/A	48,538	35,048	(13,490)	72%
Golf Course Banquet Services	2595 525,000	\$ 294,563	\$ (230,437)	56%	489,601	289,904	(199,697)	59%
Total Golf Course Fund	\$ 1,620,700	\$ 966,731	\$ (653,969)	60%	\$ 1,694,534	\$ 1,143,137	\$ (551,397)	67%
Total	\$ 51,436,232	\$ 32,807,253	\$ (18,628,979)	64%	\$ 51,181,005	\$ 28,347,110	\$ (22,833,895)	55%

**City of Ankeny  
Investment Schedule  
March 2010**

Account Number	Institution	Description	Type	Interest Rate	Purchase Date	Maturity Date	Days	Principal	Accrued Interest	Premium/(Discount)	Interest/Dividends Received	Principal Redeemed	Balance March 31, 2010
Arts Council Trust													\$ 20,000.00
49267 Valley Bank	CD		CD	1.650%	5/4/2009	5/4/2010	365	\$ 20,000.00	\$ 65,000.00				\$ 65,000.00
2013661018 Great Southern Bank	CD		CD	1.750%	6/10/2009	6/10/2010	365	\$ 20,000.00	\$ 65,000.00				
<b>Subtotal</b>								<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>				<b>\$ 85,000.00</b>
Capital Projects													
2013661513 Great Southern Bank	CD		CD	1.298%	6/25/2009	12/28/2009	186	\$ 2,000,000.00	\$		\$ 12,659.49	\$ 2,000,000.00	\$
8249 Community State	CD		CD	2.050%	2/24/2009	2/24/2010	365	\$ 1,000,000.00			\$ 20,658.12	1,000,000.00	
8257 Community State	CD		CD	1.200%	8/25/2009	8/25/2010	184	\$ 1,000,000.00			\$ 6,049.32	1,000,000.00	
005-4655401 Bank of the West	CD		CD	1.650%	5/19/2009	5/19/2010	365	\$ 1,000,000.00					\$ 1,000,000.00
005-4655324 Bank of the West	CD		CD	1.530%	6/3/2009	6/3/2010	365	\$ 1,000,000.00					\$ 1,000,000.00
27142 IPALT	CD		CD	2.010%	3/9/2009	9/20/2010	560	\$ 1,000,000.00					\$ 1,000,000.00
10702736 WF Brokerage	MM		Mutual fund	0.060%	N/A	N/A					\$ 3,996,658.66		
4072831 Valley Bank	MM		Money market	1.010%	N/A	N/A					\$ 5,000,000.00		\$ 3,847,700.04
338081227 Bank of the West	MM		Money market	1.000%	N/A	N/A					\$ 4,000,000.00		\$ 6,053,422.97
<b>Subtotal</b>								<b>\$ 29,434,781.67</b>	<b>\$</b>		<b>\$ 109,109.64</b>	<b>\$ 16,996,558.66</b>	<b>\$ 12,438,123.01</b>
Deferred Compensation													
8273 Community State	CD		CD	1.690%	3/29/2010	2/28/2011	336	\$ 118,000.00	\$				\$ 118,000.00
M001003776 Ameritrade	MM		Mutual fund	N/A	N/A	N/A							
<b>Subtotal</b>								<b>\$ 94,401.61</b>	<b>\$</b>				<b>\$ 94,401.61</b>
Equipment Reserve													
338079817 Bank of the West	MM		Money market	1.730%	N/A	N/A							
<b>Subtotal</b>								<b>\$ 306,662.61</b>	<b>\$</b>				<b>\$ 306,662.61</b>
General Funds													
7218 Community State	CD		CD	3.503%	11/16/2008	8/17/2009	274	\$ 1,000,000.00	\$		\$ 26,297.99	\$ 1,000,000.00	\$
8214 Community State	CD		CD	2.300%	1/21/2009	1/21/2010	365	\$ 2,000,000.00					\$ 2,000,000.00
005-46161 Bank of the West	CD		CD	1.710%	5/4/2009	5/4/2010	365	\$ 1,000,000.00					
49370 Valley Bank	CD		CD	1.680%	5/18/2009	5/18/2010	365	\$ 1,000,000.00					\$ 1,000,000.00
9355003838 Great Southern Bank	CD		CD	1.500%	1/25/2010	1/25/2011	365	\$ 2,000,000.00					\$ 2,000,000.00
51830 Valley Bank	CD		CD	1.490%	2/25/2010	2/25/2011	365	\$ 1,000,000.00					\$ 1,000,000.00
Morgan Stanley		Commercial paper		4.990%	4/29/2008	4/15/2011	1081	\$ 100,000.00					\$ 100,000.00
Bank of the West	MM		Money market	1.010%	N/A	N/A							
6620-04A17 Merrill Lynch	MM		Mutual fund	0.180%	N/A	N/A							
11890 IPALT	MM		Mutual fund	0.148%	N/A	N/A							
338079809 Bank of the West	MM		Money market	1.000%	N/A	N/A							
<b>Subtotal</b>								<b>\$ 54,502,440.76</b>	<b>\$</b>		<b>\$ 262.50</b>	<b>\$ 4,540.00</b>	<b>\$ 205,076.23</b>
Police/Fire Pension													
2013661497 Great Southern Bank	CD		CD	1.494%	6/25/2009	6/25/2010	365	\$ 500,000.00	\$				\$ 500,000.00
<b>Subtotal</b>								<b>\$ 500,000.00</b>	<b>\$</b>				<b>\$ 500,000.00</b>
Sewer Improvement Fund													
8222 Community State	CD		CD	2.050%	2/4/2009	2/4/2010	365	\$ 1,000,000.00	\$				\$ 500,000.00
2013661505 Great Southern Bank	CD		CD	1.494%	6/25/2009	6/25/2010	365	\$ 500,000.00					\$ 500,000.00
51752 Valley Bank	CD		CD	1.520%	2/5/2010	2/5/2011	365	\$ 1,000,000.00					\$ 1,000,000.00
<b>Subtotal</b>								<b>\$ 2,500,000.00</b>	<b>\$</b>				<b>\$ 1,000,000.00</b>

**City of Ankeny**  
**Investment Schedule**

March 2010

Account Number	Institution	Description	Type	Interest Rate	Purchase Date	Maturity Date	Days	Principal	Accrued Interest	Premium/Discount	Principal Redeemed	Interest/Dividends Received	Balance March 31, 2010
Water Fund	47989 Valley Bank	CD	CD	3.070%	12/5/2008	12/5/2009	365	\$ 1,000,000.00	\$ -	\$ -	\$ 31,109.05	\$ 1,000,000.00	\$ -
	48488 Valley Bank	CD	CD	1.990%	1/28/2009	1/28/2010	365	500,000.00	-	-	9,999.50	500,000.00	1,000,000.00
	8285 Community State	CD	CD	1.195%	12/16/2009	12/16/2010	365	1,000,000.00	-	-	-	-	500,000.00
	51687 Valley Bank	CD	CD	1.500%	1/29/2010	1/29/2011	365	500,000.00	-	-	-	-	-
	<b>Subtotal</b>							<b>\$ 3,000,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,108.55</b>	<b>\$ 1,500,000.00</b>	<b>\$ 1,500,000.00</b>
	<b>Total Investments</b>							<b>\$ 90,641,286.65</b>	<b>\$ 262.50</b>	<b>\$ 4,540.00</b>	<b>\$ 393,986.19</b>	<b>\$ 51,305,854.26</b>	<b>\$ 39,335,432.39</b>
	<b>Totals by Institution</b>												
	Northwest				\$ 32,660,280.37	\$ -	262.50	\$ 4,540.00	\$ -	\$ 136,146.45	\$ -	\$ 8,000,000.00	\$ 24,660,280.37
	Bank of the West				\$ 3,369,621.79	\$ -	-	-	\$ 3,410.98	\$ -	\$ 3,369,621.79	\$ -	\$ -
	Merrill Lynch				-	-	-	-	-	-	-	-	-
	Wells Fargo				-	-	-	-	-	-	-	-	-
	Ameritrade				-	-	-	-	-	-	-	-	-
	First Federal				-	-	-	-	-	-	-	-	-
	W.F. Brokerage				-	-	-	-	-	-	-	-	-
	IPATT				-	-	-	-	-	-	-	-	-
	U.S. Bank				-	-	-	-	-	-	-	-	-
	Valley Bank				-	-	-	-	-	-	-	-	-
	Great Southern Bank				-	-	-	-	-	-	-	-	-
	Bankers Trust				-	-	-	-	-	-	-	-	-
	First American Bank				-	-	-	-	-	-	-	-	-
	Community State				-	-	-	-	-	-	-	-	-
	<b>Total</b>							<b>\$ 90,641,286.65</b>	<b>\$ 262.50</b>	<b>\$ 4,540.00</b>	<b>\$ 393,986.19</b>	<b>\$ 51,305,854.26</b>	<b>\$ 39,335,432.39</b>
	<b>Totals by Type</b>												
	Mutual fund				\$ 9,555,854.26	\$ -	\$ -	\$ -	\$ 20,788.68	\$ 9,555,854.26	\$ -	\$ -	\$ -
	CD				\$ 21,203,000.00	\$ -	\$ -	\$ -	\$ 173,431.59	\$ 9,500,000.00	\$ 11,703,000.00	\$ -	\$ -
	Money market				\$ 59,782,432.39	\$ -	\$ -	\$ -	\$ 196,400.92	\$ 32,250,000.00	\$ 27,532,432.39	\$ -	\$ -
	Federal security				-	-	-	-	-	-	-	-	-
	Commercial paper				-	-	-	-	-	-	-	-	-
	<b>Subtotal</b>				<b>\$ 100,000.00</b>	<b>\$ 262.50</b>	<b>\$ 4,540.00</b>	<b>\$ 3,375.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>
	<b>Total</b>				<b>\$ 90,641,286.65</b>	<b>\$ 262.50</b>	<b>\$ 4,540.00</b>	<b>\$ 393,986.19</b>	<b>\$ 51,305,854.26</b>	<b>\$ 39,335,432.39</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>